

**THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

Royce J. Hassell,

Debtor.

Case No. 19-30694

(Chapter 11)

**DEBTOR'S APPLICATION FOR AN ORDER PURSUANT TO SECTION 327(A) OF
THE BANKRUPTCY CODE AUTHORIZING THE EMPLOYMENT OF
BAKER TILLY US, LLP AS TAX ADVISOR AND CONSULTANT FOR THE DEBTOR**

THIS APPLICATION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE APPLICATION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE APPLICATION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE APPLICATION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE APPLICATION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

Royce J. Hassell, debtor and debtor-in-possession (the "Debtor") in the above-captioned bankruptcy case (the "Case"), hereby seeks authority to employ Baker Tilly US, LLP ("Baker Tilly") as tax consultants and advisors. In support thereof, the Debtor represents that:

JURISDICTION AND VENUE

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A). Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested in this Application are sections 327, 328, 329, 1107, and 1108 of Title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014, 2016(b), and 9013 of the Federal Rules of Bankruptcy Procedure, Rules 2014-1, 2016-1(b) (the “Bankruptcy Rules”), and 9013-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

BACKGROUND

1. The Debtor filed a voluntary Chapter 11 bankruptcy petition on February 4, 2019 (the “Petition Date”).

2. The Debtor has determined that it is in the best interest of the bankruptcy estate and his creditors that he retain an experienced advisor to assist in the complicated tax issues in this Case. Accordingly, the Debtor wishes to employ Baker Tilly as his tax advisor and consultant.

RELIEF REQUESTED

3. By this Application, the Debtor seeks entry of an order pursuant to sections 327(a) and 328(a) of the Bankruptcy Code authorizing the employment and retention of Baker Tilly as tax advisor and consultant to the Debtor in accordance with the terms and conditions of the engagement letter dated February 1, 2022 (the “Engagement Letter”), attached to this Application as **Exhibit A** and incorporated herein by reference.

BAKER TILLY’S QUALIFICATIONS

4. Baker Tilly is a full-service accounting, tax and advisory firm headquartered in Chicago, Illinois. Baker Tilly operates in more than 65 offices in 21 states throughout the United States and has more than 400 partners and 4,200 employees. Baker Tilly is also a member of a global accounting network called Baker Tilly International that is headquartered in London, United Kingdom.

5. Baker Tilly professionals have provided tax consulting and advisory services to debtors and trustees in numerous cases throughout the United States.

6. The Debtor has been referred to Baker Tilly's bankruptcy services team based in the San Diego office because that team has experience in individual chapter 11 bankruptcy estate taxation. One member of the San Diego team, Eileen Castle, is a resident of Texas and a licensed certified public accountant in the states of California and Texas. Baker Tilly also has several offices in Texas.

7. The Debtor respectfully submits that it will be necessary to employ and retain an accountant and tax consultant pursuant to section 327 of the Bankruptcy Code. Because of Baker Tilly's experience in bankruptcy tax matters, the Debtor believes that Baker Tilly is qualified to provide the following services as appropriate and without limitation:

- a. Advice and services regarding the bankruptcy estate's federal and state tax liabilities and preparation of the bankruptcy estate's annual federal and state tax returns as required;
- b. Review of potential deductions, loss carrybacks and other tax attributes of the bankruptcy estate;
- c. Review and analysis of information provided by entities in which the Debtor has an interest, specifically the bankruptcy cases of the Debtor's closely held corporations in which a chapter 7 trustee has been appointed; and,
- d. Such other accounting, tax and consulting services required as permitted by the United States Bankruptcy Court for the Southern District of Texas.

8. Because of the complex tax issues that are involved in this Case, and the fact that the full nature and extent of such services are not known at this time, the Debtor believes that the

employment of Baker Tilly for the Debtor's purposes set forth above would be appropriate and in the best interests of the Debtor and his bankruptcy estate. For the avoidance of doubt, Baker Tilly will provide tax and accounting services to the Debtor's bankruptcy estate. While the results of this work may be of indirect benefit to the Debtor individually, Baker Tilly is being retained to provide services to only the bankruptcy estate.

9. Also, the Debtor believes that Baker Tilly possesses extensive knowledge and expertise in the areas of tax and accounting relevant to this Case and is well qualified to represent the Debtor in this Case. A statement of qualifications describing the San Diego bankruptcy team's services as well as the biographical and billing rate information of its professionals expected to work on this Case along with a schedule of out-of-pocket costs is attached hereto as **Exhibit B**

TERMS OF BAKER TILLY'S ENGAGEMENT

10. The Debtor wishes to employ Baker Tilly as tax advisor and consultant under 11 U.S.C. § 327(a), which provides:

Except as otherwise provided in this section, the trustee, with the court's approval, may employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.

11. The Debtor and Baker Tilly have agreed to the terms of the engagement letter attached to the Declaration of Jere G. Shawver (the "Shawver Declaration"). Baker Tilly's rate structure for the requested services is as follows:

Position	Hourly Rate
Managing Directors, Principals, and Partners	\$400 - \$650
Senior Managers and Directors	\$250 - \$430
Managers	\$230 - \$360
Senior Consultants	\$210 - \$320
Staff Consultants	\$150 - \$270
Paraprofessionals	\$95 - \$260

12. The Debtor requests that this Court approve such terms and conditions of Baker Tilly's employment as reasonable pursuant to section 328(a) of the Bankruptcy Code.

13. Subject to the provisions of section 327(a) of the Bankruptcy Code, as incorporated in section 330 of the Bankruptcy Code, the Bankruptcy Rules and the Bankruptcy Local Rules, the Debtor is informed that Baker Tilly intends to apply for compensation for professional services rendered in connection with this Case, subject to approval of this Court and compliance with applicable provisions of the Bankruptcy Code, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by Baker Tilly, as more specifically described in the Engagement Letter and the Shawver Declaration.

14. The source of payment of Baker Tilly's fees and costs will be the funds available in the Debtor's bankruptcy estate.

BAKER TILLY IS "DISINTERESTED"

15. Under section 327(a) of the Bankruptcy Code, the trustee or debtor in possession is authorized to employ one or more professional persons that do not hold or represent an interest adverse to the bankruptcy estate and that are "disinterested persons," as that term is defined in section 101(14) of the Bankruptcy Code, to represent or assist the debtor in possession in carrying out his duties under the Bankruptcy Code. Section 1107(b) of the Bankruptcy Code modifies sections 101(14) and 327(a) in cases under chapter 11 of the Bankruptcy Code, providing that a person is not disqualified for employment under section 327(a) of the Bankruptcy Code by a debtor in possession solely because of such person's employment by or representation of the debtor before the commencement of the case.

16. To the best of the Debtor's knowledge, Baker Tilly is not an insider of the Debtor, nor does Baker Tilly have any direct or indirect relationship to, connection with, or interest in the Debtor that would make its interests materially adverse to the interests of the bankruptcy estate or

of any class of creditors or equity security holders. The details of all other connections between Baker Tilly and the Debtor or his creditors are set forth in the Declaration of Jere G. Shawver, incorporated herein by reference.

17. As described in the Shawver Declaration, Baker Tilly professionals have conducted a conflicts search for this engagement. Baker Tilly's review consisted of queries of the parties listed on **Exhibit C** of its internal computer databases containing names of individuals and entities that are present or recent and former clients of Baker Tilly to identify potential relationships. A summary of the potential relationships that Baker Tilly was able to identify using its reasonable efforts is reflected in **Exhibit D** attached hereto.

18. To the best of the Debtor's knowledge, Baker Tilly does not have any connections with the Debtor, his creditors, any other party in interest, their respective attorneys and accountants, the United States Trustee for the Southern District of Texas, or any person employed in the office of the United States Trustee for the Southern District of Texas.

19. Based upon the Shawver Declaration, the Debtor believes that Baker Tilly is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and is therefore qualified to be employed by the Debtor pursuant to section 327(a) of the Bankruptcy Code.

CONCLUSION

20. For the foregoing reasons, the Debtor believes it is in the best interest of the Debtor, the bankruptcy estate and the Debtor's creditors that the Court approves the employment of Baker Tilly as tax advisor and consultant to the Debtor on the terms and conditions set forth in this application.

21. WHEREFORE, the Debtor requests that he be authorized to employ Baker Tilly as tax advisor and consultant to the Debtor under section 327(a) of the Bankruptcy Court and for such other and further relief as the Court may deem just and proper.

DATED: February 22, 2022

Respectfully Submitted,



Royce J. Hassell, Debtor

OKIN ADAMS LLP

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**PROPOSED ATTORNEYS FOR THE
DEBTORS**

CERTIFICATE OF SERVICE

I hereby certify that on February 23, 2022, a true and correct copy of the foregoing Application was served via the Court's CM/ECF system to all parties consenting to service through the same and via first class mail, postage prepaid, to all parties listed on the attached Service List.

By: /s/ Christopher Adams
Christopher Adams

Label Matrix for local noticing
0541-4
Case 19-30694
Southern District of Texas
Houston
Wed Dec 8 15:24:36 CST 2021

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4
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The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g) (4).

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(d)Trustmark National Bank
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The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)Hassell Construction Company, Inc.

(u)JPMorgan Chase Bank, N.A.

(u)Tejano Trucking, LLC

(u)Texas Capital Bank, N.A.

(u)The Hanover Insurance Company

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